

COURSEWORK SCHEDULE

| Module | Date/Time | Fee |
|---|--|------------|
| <p>GST 101 Tax Policy, Administration and Compliance (2 sessions)</p> <ul style="list-style-type: none"> - Fiscal Policy of Singapore - Formulation and Implementation of tax policies - Enforcement of Tax Compliance <p>Module Weightage: 10%</p> <p>Assessment: Graded take-home assignment</p> | <p>13 Nov 2019 (Wed) 6.30 p.m. – 9.30 p.m.</p> <p>20 Nov 2019 (Wed) 6.30 p.m. – 9.30 p.m.</p> | \$406.60 |
| <p>GST 102 Legal Framework of Taxation (3 sessions)</p> <ul style="list-style-type: none"> - Appeal Processes - Case law authorities and Analysis - Interpretation of Tax Statutes in submissions - Recent GST/VAT cases <p>Module Weightage: 10%</p> <p>Assessment: Graded take-home assignment</p> | <p>06 Jan 2020 (Mon) 9 a.m. – 5 p.m.</p> <p>07 Jan 2020 (Tue) 9 a.m. – 12 p.m.</p> | \$609.90 |
| <p>GST 103 Goods and Services Tax (Law, Interpretation and Applications) (9 sessions)</p> <ul style="list-style-type: none"> - Advanced Concept of Supply & Consideration - Importance of ‘Direct Link’ between payment and supply made - Tests of Single / Multiple Supply - Taxability of Deposits and Early Termination Payments - Concept of Business Establishment and Fixed Establishment - International Services - Place of Supply of Services - Zero-rated Services - Meaning of ‘Directly In Connection With’ Goods or Property - Meaning of ‘Directly Benefit’ - Identifying the Establishment Receiving the Supply of Service <p>Module Weightage: 40%</p> <p>Assessment: Exam</p> | <p>14 Jan 2020 (Tue) 9 a.m. – 5 p.m.</p> <p>15 Jan 2020 (Wed) 9 a.m. – 5 p.m.</p> <p>21 Jan 2020 (Tue) 9 a.m. – 5 p.m.</p> <p>22 Jan 2020 (Wed) 9 a.m. – 5 p.m.</p> <p>23 Jan 2020 (Thu) 9 a.m. – 12 p.m.</p> <p>Exam: 20 Feb 2020 (Thu) 9 a.m. – 11 a.m.</p> | \$1,626.40 |

RESEARCH/CASE STUDY SCHEDULE [FEE: \$4,922.00]

| Item | Date | Time |
|---|--|--|
| Release of Case Study via email | 27 Dec 2019 (Fri) | - |
| Submission of Research/Case Study Selection (topic/selection can be changed after mentor consultation) | 24 Jan 2020 (Fri) | Email submission by 5 p.m. |
| Submission of Research/ Case Study Outline | 06 Mar 2020 (Fri) | Email submission by 5 p.m. |
| Presentation of Outline (5%) <i>*presentation slides to be submitted via email on 13 Mar 2020 (Fri), for examining panel reference</i> | 20 Mar 2020 (Fri) | 9 a.m. – 6 p.m. Individual presentation schedule to be advised. |
| Submission of Draft Report | 18 Jun 2020 (Thu) | Email submission by 5 p.m. |
| Presentation of Report (5%) <i>*presentation slides to be submitted 1 week before, i.e. 25 Jun 2020 (Thu), for examining panel reference</i> | 02 Jul 2020 (Thu) 03 Jul 2020 (Fri) | 9 a.m. – 6 p.m. Individual presentation schedule to be advised. |
| Submission of Final Report (30%) | 03 Aug 2020 (Mon) | Email submission by 5 p.m. |
| Release of Results | Nov 2020 | - |

**Dates indicated in both tables are accurate at time of printing and may be subject to changes.*